

No. 78 of 1931

In the Privy Council.

CANADIAN LAW

ON APPEAL

FROM THE COURT OF KING'S BENCH (APPEAL SIDE) OF THE PROVINCE OF QUEBEC

10 BETWEEN

LADY DAVIS (DAME ELEANOR CURRAN) and MORTIMER B. DAVIS, (Plaintiffs in the Superior Court) Appellants,

— AND —

20 LORD SHAUGHNESSY and ALEXANDER M. REAPER, (Defendants in the Superior Court)

— AND —

THE FEDERATION OF JEWISH PHILANTHROPIES OF MONTREAL,

(Mis-en-Cause in the Superior Court)

Respondents.

PAGE

APPENDIX TO CASE OF THE RESPONDENTS LORD SHAUGHNESSY AND ALEXANDER M. REAPER

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CIVIL CODE OF THE PROVINCE OF QUEBEC

(Articles 285, 831, 917, 981d and 981k)

"285. The following persons are also excluded from tutorship, and even may be deprived of it when they have entered upon its 10 duties:

"1. Persons whose misconduct is notorious;

"2. Those whose administration exhibits their incapacity or "dishonesty."

"831. Every person of full age, of sound intellect, and capable of alienating his property, may dispose of it freely by will, without distinction as to its origin or nature, either in favor of his consort, or of one or more of his children, or of any other person capable of acquiring and possessing, and without reserve, restriction or limitation; saving the prohibitions, restrictions, and causes of nullity mentioned in this code, and all dispositions and conditions contrary to public order or good morals."

"917. If, having accepted, a testamentary executor refuse or "neglect to act, or dissipate or waste the property or otherwise exer-"cise his functions in such a manner as would justify the dismissal of a tutor, or if he have become incapable of fulfilling the duties of "his office, he may be removed by the court having jurisdiction."

"981d. Trustees dissipating or wasting the property of the "trust, or refusing or neglecting to carry out the provisions of the "document creating the trust, or infringing their duties, may be "removed by the Superior Court."

"981k. Trustees are bound to exercise, in administering the "trust, reasonable skill and the care of prudent administrators; but 40 "they are not liable for depreciation or loss in investments made "according to the provisions of the document creating the trust, or "of the law, or for loss on deposits made in chartered banks or sav-"ings banks, unless there has been bad faith on their part in making "such investments or deposits."

QUEBEC SUCCESSION DUTIES ACT, SECTION 14, PARAGRAPH 7

(Revised Statutes of Quebec (1925), Chapter 29, Section 14, Paragraph 7)

Subject to the provisions of section 13, no transfer of the "7. " properties of any estate or succession shall be valid nor shall any "title vest in any person, if the taxes payable under this division 10 "have not been paid; and no executor, trustee, administrator, cura-" tor, heir, legatee or donee, as aforesaid, shall consent to any transfer " or payment of legacies, and no person or corporation, or transfer " agent for a corporation, shall accept or register in his or its books "any transfer of shares, and no insurer may make a valid payment " of the amount due by reason of a death, unless the duties exigible "have been paid in full, and unless a certificate to the effect that " such duties have been paid or that none are exigible has been de-"livered by the proper collector of provincial revenue, and no regis-" trar may enter in his books the transfer of any immovable property, 20 "or of a debt affecting any immovable property, by privilege or "hypothec, made by an estate, nor the discharge of any such debt by " an estate, unless the certificate of the proper collector of provin-" cial revenue or of the proper collector of succession duties, to the "effect that such duties have been paid or that no such duty is " exigible, has previously been registered at length in his office, or, if "it concern a discharge or mainlevée of hypothec which has not been " registered at length, be or has already been deposited in the reg-" istry office with the documents necessary to the cancellation. And " any executor, trustee, administrator, curator, heir, legatee or donee, 30 "any executor, trustee, administrator, our addition, and the second s " insurer, infringing the provisions of this paragraph, shall be liable "to a fine equal to twice the amount of the duty, when any duty is " exigible, or to a fine of not more than one thousand dollars when no "duty is exigible, and, on failure to pay such fine in either case, the "offender-and, if the latter be a corporation, its president or man-" ager-shall be liable to imprisonment for not more than one month, " and the amount of the fine may be levied on his personal property.

40 "The Lieutenant-Governor in Council may, on such terms and "conditions as he may deem advisable, authorize the payment by an "insurer of a sum due under an insurance policy, before the payment "of the succession duties or before the delivery of a certificate of "the collector of provincial revenue to the effect that no duty is "exigible."

LETTERS PATENT INCORPORATING SIR MORTIMER B. DAVIS INCORPORATED

(Exhibit D-136)

Seal

CANADA

PROVINCE OF QUEBEC

- GEORGE THE FIFTH, by the Grace of God, of the United King-¹⁰ dom of Great Britain and Ireland and of the British Dominions beyond the Seas, King, Defender of the Faith, Emperor of India.
- TO ALL to whom these presents shall come or whom the same may concern, GREETING:

WHEREAS the "Quebec Companies' Act" provides that the Lieutenant-Governor may, by Letters Patent issued under the Great Seal, grant to five or more persons, petitioning therefor, a Charter 20 constituting them a Corporation for any of the purposes or objects to which the Legislative authority of the Province extends;

WHEREAS the persons herein designated have filed a Petition praying for a Charter constituting them a body corporate and politic for the purposes hereinafter described; and

WHEREAS it has been made to appear that the said persons have complied with the conditions precedent to the grant of the desired charter and that the objects of the undertaking of the projected company are amongst those for which the Lieutenant-Governor may grant a Charter;

Now KNOW YE, that we have, in virtue of the powers conferred upon us by the said Quebec Companies' Act, constituted and by these present Letters Patent do constitute the following persons, to wit:

GORDON WALTERS MACDOUGALL, Advocate and King's Counsel, LAWRENCE MACFARLANE, Advocate and King's Counsel, WILLIAM 40 BRIDGES SCOTT, ADRIAN KNATCHBULL-HUGESSEN, Advocates, and JAMES GEARY CARTWRIGHT, office manager; all of the City and District of Montreal, and any others who are or shall become shareholders in the Company, a corporation for the following purposes:

To subscribe for, underwrite and acquire by purchase, exchange or other legal title and hold, either absolutely as owner or by way of collateral security or otherwise, and to sell, guarantee the sale of, and to assign, transfer or otherwise dispose of or deal in bonds, debentures, stocks, shares, and other securities or evidences of indebtedness of any government or municipal or school corporation or any banking, public utility, mining, manufacturing, commercial or industrial company or corporation;

To purchase, take on lease or in exchange, hire and otherwise acquire any real and personal property which the Company may 10 think necessary or desirable and to sell, improve, manage, develop, lease, dispose of, turn to account and otherwise deal with all or any part of the Company's property;

To manufacture, import, export, buy, sell and deal in goods, wares, and merchandise of all kinds whatsoever and to promote, organize, manage or develop any corporation, company or business enterprise;

20 To act as agents and brokers, for the purchase, sale, improvement, development, and management of any property, business or undertaking;

From time to time to apply for, purchase or acquire by assignment, transfer or otherwise, and to exercise, carry out, and enjoy any Statute, ordinance, order, license, power, authority, concession, right or privilege which any government or authority, supreme, municipal or local, or any corporation or other public body may be empowered to enact, make or grant and to appropriate any of the company's stock, bonds and assets to pay and defray the necessary costs, charges and expenses thereof;

To apply for, purchase or otherwise acquire any patents, licenses and the like, conferring an exclusive or non-exclusive or limited right to use, or any secret or other information as to any invention which may seem capable of being used for any of the purposes of the Company, or the acquisition of which may seem calculated directly or indirectly to benefit this Company, and to use, exercise, develop, grant licenses in respect of, or otherwise turn to account the rights 40 and information so acquired;

To issue and allot as fully paid-up stock of the company hereby incorporated in payment or part payment of any business, franchise, undertaking, property, rights, powers, privileges, lease, license, contract, real estate, stocks, bonds and debentures or other property or rights which it may lawfully acquire by virtue of the powers herein granted; To raise and assist in raising money for and to aid by way of bonus, loan, promise, endorsement and to guarantee the performance of contracts or payment of liabilities or otherwise aid and assist any person, firm or corporation in whom or in which the Company may be financially interested or with which it may have business relations, and to act as employee, agent or manager of any such corporation or firm;

To enter into any arrangement for sharing of profits, union of interests, co-operation, joint adventure, reciprocal concession or 10 otherwise with any person or company carrying on or engaged in or about to carry on or engage in any business or transaction which this Company is authorized to engage in or carry on, or which is calculated in any way to enhance the value of the Company's properties or securities;

To sell, lease or otherwise dispose of the property and undertaking of the Company or any part thereof for such consideration as the Company may think fit, and in particular for shares, debentures, bonds or securities of any other Company; 20

To distribute among the shareholders of the Company in kind any property of the Company and in particular any shares, debentures, or other securities in other Companies belonging to the Company or which the Company may have power to dispose of;

To procure the Company to be registered, licensed or recognized in any other province of Canada, or in any foreign country or state, and to designate persons therein according to the laws of such province, country or state to represent the Company and to accept service 30 for and on its behalf of any process or suit;

To invest and deal with the moneys of the Company not immediately required upon such security and in such manner as may from time to time be determined;

To do all and everything necessary, suitable, convenient or proper for the accomplishment of any one or more of the objects herein enumerated or which shall or may at any time be necessary for the protection or benefit of the corporation, either as holders of or interested in any property or otherwise;

To do all or any of the matters hereby authorized either alone or in conjunction with others or as factors, trustees or agents;

The powers in each paragraph to be in no way limited or re-

stricted by reference to or influence from the terms of any other paragraph.

The corporate name of the Company to be "SIR MORTIMER B. DAVIS, INCORPORATED."

The chief place of business of the said Company to be at the City of Montreal, in the Province of Quebec.

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The capital stock of the Company, divided into one hundred thousand shares of one hundred dollars each, to be fixed at the sum of ten million dollars, current money of Canada.

The sum of five hundred dollars has been subscribed to the capital stock of Company.

The following persons are named provisional directors of the Company, to wit: APPLICANTS.

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IN TESTIMONY WHEREOF, we have caused these Our Letters to be made Patent, and the Great Seal of Our said Province of Quebec to be thereunto affixed;

WITNESS: Our Trusty and well beloved the Right Honourable Sir Charles Fitzpatrick, Member of our Most Honourable Privy Council, Knight Grand Cross of Our Most Distinguished Order of Saint Michael and Saint George, Lieutenant-Governor of Our said Province of Quebec.

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At our Government House of the Province of Quebec, in Quebec, this ninth day of July, in the Year of Grace, One Thousand nine hundred and nineteen and of our Reign the tenth.

BY COMMAND.

(Sgd.) C. J. SIMARD, Assistant Provincial Secretary.

Recorded the 12th July, 1919, lib. 98, folio 249.

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(Sgd.) C. J. SIMARD, Assistant Provincial Secretary.

RESPONDENTS' MEMORANDUM OF REFERENCES TO THE EVIDENCE IN THE RECORD

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(1) Administration of Estate:

(a) Executors' meeting:

Minutes of important meeting of executors, 25th April, 1928:

Bk.	2.	p.	323	Exhibit I)-2
T) TF (_,	P •	040		_

(b) Various complaints of Appellants:

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Household furniture:

Bk.	5,	p. 2264 and following	Lord Shaughnessy
Bk.	2,	p. 329, line 10	Exhibit P-24

Automobile:

Bk.	3, p. 95	J. Carmody
20 ^{Bk.}	5, p. 2266, line 40 and following	Lord Shaughnessy

Ste. Agathe visits:

Bk. 3	, p.	862,	line	30	Exhibit D-59
Bk. 3	, p.	105,	line	3	L. J. Marchand
Bk. 5	, p.	2269,	line	5	Lord Shaughnessy

Executors' purchase of Marler shares:

	Bk. 2, p. 417 Bk. 2, p. 418 Bk. 2, p. 419 Bk. 5, p. 2346, line 15 Pk. 2, p. 225 line 8 and	Exhibit P-85 Exhibit P-84 (a) Exhibit P-84 (b) Lord Shaughnessy
	Bk. 3, p. 335, line 8, and	A. M. Reaper
	p. 338, line 22	
	Bk. 2, p. 300	Exhibit D-9
	Bk. 2, p. 794, line 32	Exhibit D-113
	Bk. 2, p. 371	Exhibit P-42
40	Bk. 2, p. 197	Exhibit D-19

(c) Succession duty: Correspondence with Provincial Revenue Department:

Bk. 2, pp. 562 to 611 and	Exhibits D-21 to D-50
pp. 546 et seq.	Exhibits P-53 to P-65

Bk. 3, p. 527, line 25	A. M. Reaper
p. 542, line 3	-
p. 540, line 1	
p. 562, line 33	
Bk. 5, p. 2215, line 13	Lord Shaughnessy
	R.S.Q., chapter 29, section 14,
	subsection 7

(d) Complaint of failure to keep Lady Davis informed re Estate matters: 10

Bk. 2, p. 296 Bk. 2, p. 163 Bk. 5, p. 1948, line 47	Exhibit P-229 Exhibit P-50 Lady Davis	
and following		
p. 2040, line 15		
p. 1915, line 14		
p. 1976, line 25		
Bk. 3, p. 126, line 18	A. M. Reaper	
Bk. 4, p. 1607, line 17	G. C. McDonald 20)
Bk. 2, p. 201	Exhibit P-51	
Bk. 2, p. 302	Exhibit D-15	
Bk. 2, p. 298	Exhibit D-106	
Bk. 2, p. 174, line 45	Exhibit P-6	
Bk. 2, p. 179	Exhibit P-8	
Bk. 2, p. 214	Exhibit P-9	
Bk. 2, p. 193	Exhibit P-75	
Bk. 2, p. 236	Exhibit P-10	
Bk. 2, p. 212	Exhibit D-11	
	30	

(e) Pine Avenue and Ste. Agathe properties:

Bk. 2, p. 844, lin	e 40	Exhibit D-123
Bk. 5, p. 2120, lin		L. H. Ewing
p. 2117, line		
p. 2128, lin		
p. 2125, line	e 3	

(f) Complaint of failure to pay Estate's debts:

40

(g) Complaint of failure to provide funds under trusts:

Exhibit P-200

Bk. 2, p.	531	Exhibit P-69
Bk. 2, p.	297	Exhibit P-229

Bk. 2, p. 250

Bk. 2, p.163Exhibit P-50Bk. 2, p.528Exhibit P-68Bk. 5, p.1970, line 17Lady Davis

(2) Administration of Incorporated Company.

(a) Alleged improper use of Company's funds for Lord Shaughnessy while in Europe in 1928 and 1929:

i	U	

 Bk. 3, p. 685, line 28
 A. M. Reaper

 Bk. 2, p. 351
 Exhibit P-27

 Bk. 2, p. 364, line 31
 Exhibit P-28

 Bk. 1, p. 16 and following
 Declaration, paragraphs 71 (a) and following

(b) Investments made by directors of Incorporated Company: Cadillac Coal Company:

20

Exhibit D-136 (printed in this Appendix, page 4)
Bk. 3, p. 871, line 17
Bk. 5, p. 2245, line 34
Bk. 3, p. 646, line 36
Bk. 3, p. 212
Exhibit P-233
Exhibit P-234

30

Investment Foundation Limited:

	Bk. Bk.	2, 2,	р. р.	857, 859, 861, 2246	line line	30	Exhibit D-58 Exhibit D-125 Exhibit D-126 Lord Shaughnessy
	Bk.	3,	р. р.	2255,	line line	30 19 and	A. M. Reaper
40	Bk. Bk.	2, 2,	р. р.	464 477	mie	10	Exhibit D-129 Exhibit D-72 Exhibit D 120 (a)
			р. р.	475 2131, 2139,	line	20	Exhibit D-130 (a) H. C. Flood
				2144, 2161, and	line	45	

-12-

Jennison Company

Bk. 5, p. 2247, line 15 p. 2253, line 43	Lord Shaughnessy
p. 2263, line 5	
Bk. 2, p. 857	Exhibit D-58
Bk. 2, p. 859	Exhibit D-125
Bk. 2, p. 861	Exhibit D-126
Bk. 5, p. 1963, line 14	Lady Davis

Exploration and oil leases:

Bk. 2, p. 862, line	35	Exhibit D-59	
Bk. 2, p. 869, line	41	Exhibit D-63	
Bk. 2, p. 834, line	12	Exhibit P-231	
Bk. 2, p. 245		Exhibit P-52	
Bk. 5, p. 2069, line	20	H. A. Poillon	
p. 2114, line	38		
Bk. 3, p. 650, line		A. M. Reaper	
p. 651, line			20
p. 366, line	1		

(c) Lord Shaughnessy's contract of 17th September, 1924:

Bk. 2, p.	393 and following	Exhibit P-13	
Bk. 2, p.	422	Exhibit P-218	
Bk. 2, p.	429	Exhibit P-219	
Bk. 2, p.	311, line 15	Exhibit P-235	
Bk. 2, p.	413	Exhibit D-12	
Bk. 2, p.	919, line 11	Exhibit D-52 (a)	30
Bk. 2, p.	378, line 16	Exhibit D-133	90
Bk. 2, p.	403	Exhibit P-14	
Bk. 2, p.	404	Exhibit P-15	
Bk. 2, p.	952	Exhibit D-55	
Bk. 2, p.	680 and following	Exhibit P-158 to P-163	
Bk. 5, p.	2353	Lord Shaughnessy	
Bk. 3, p.	661	A. M. Reaper	

(d) Trading in Alcohol Company's stock:

Bk. 2, p. 203, lines 1 to 20 Bk. 2, p. 949 Bk. 3, p. 638, line 36	Exhibit P-51 Exhibit D-55 A. M. Reaper
(e) Donations:	
Bk. 3, p. 798, line 5	A. M. Reaper

 Bk. 2, p. 953, line 25
 Exhibit D-55

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Bk.	2,	p.	447,	line	30	Exhibit	P-73
Bk.	2,	p.	383,	line	27	$\mathbf{Exhibit}$	P-47

(f) Young Men's Hebrew Association Building:

Bk. 3, p. 133, line 30	A. M. Reaper
p. 134, line 20	
p. 600, line 45	

10 (g) Raises in salaries:

Bk.	2,	p.	383,	line	36	Exhibit P-47
Bk.	5,	p.	2320,	line	13	Lord Shaughnessy

(h) Failure to declare dividend:

	Bk. 2, p.	318	Exhibit P-20
	Bk. 2, p.	319	Exhibit P-21
20	Bk. 2, p. Bk. 2, p.	383	Exhibit P-47
20	Bk. 2, p.	228	Exhibit P-10

(i) Failure to sell Alcohol Company "B" shares:

	Bk. 2, p.	203, line	15	Exhibit P-51
	Bk. 2, p.	748		Exhibit P-183
	Bk. 2, p.	742		Exhibit D-56
	Bk. 2, p.	747		Exhibit P-182
	Bk. 5, p.	2261, line	4	Lord Shaughnessy
30	p.	2259, line	12	
00	p.	2260, line	26	
	Bk. 5, p.	1943, line	30	Lady Davis
	p.	1944, line	1	-
	Bk. 4, p.	1769, line	9 and	W. P. O'Brien
	follow	ving		
	Bk. 4, p.	1596, line	23	G. C. McDonald

(j) Failure to sell McNish debentures:

40 Bk. 2, p. 840, line 10	Exhibit D-121
Bk. 2, p. 840, line 40	Exhibit D-122
Bk. 5, p. 2310, line 34	Lord Shaughnessy
Bk. 5, p. 2202, line 38 and	A. M. Reaper
following	
Bk. 2, p. 863, line 31	Exhibit D-59
Bk. 2, p. 835, line 5	Exhibit D-119
Bk. 2, p. 837	Exhibit D-120

Exhibit D-63 Bk. 2, p. 869, line 38 J. G. Lawrence Bk. 4, p. 1036 and following p. 1045, line 45 and following p. 1040, line 45 and following p. 1041, line 35 p. 1042, line 35 (k) Failure to sell Asbestos shares: Lord Shaughnessy Bk. 5, p. 2323, line 5 p. 2325, line 37 Bk. 5, p. 2072, line 32 H. A. Poillon Bk. 2, p. 208Exhibit P-51 Bk. 5, p. 2054, line 41 Lady Davis (1) Conduct of the affairs of the Incorporated Company: Sir John Aird Bk. 5, p. 2180, line 5 Exhibit D-18 Bk. 2, p. 958 Bk. 2, p. 959 Exhibit D-17 Bk. 2, p. Exhibit D-132 960 Bk. 5, p. 2199, line 18 A. M. Reaper (m) Loans to Lord Shaughnessy: 669, line 43 A. M. Reaper Bk. 3, p. p. 672, line 28 675, line 25 p. 678, line 3 p. Exhibit P-9 223 and p. 219 Bk. 2, p. Exhibit P-237 Bk. 2, p. 313 Bk. 2, p. Exhibit P-238 313 Exhibit P-239 Bk. 2, p. 303, line 45 304, line 18 p. Bk. 5, p. 1955, line 19 Lady Davis p. 1956, line 38 (3) Administration of Canadian Industrial Alcohol Com-

PANY LIMITED.

(a) Alleged incapacity and unfitness of Lord Shaughnessy:

Bk. 2, p.	678		Exhibit D-88
Bk. 2, p.		1	Exhibit D-113

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	Bk. 2, p Bk. 2, p Bk. 3, p Bk. 4, p follo	o. 677	41 30 and	Exhibit D-116 Exhibit P-110 Exhibit P-118 A. M. Reaper J. G. Lawrence				
10	(b)	Complaint	re form of b	alance sheet:				
10	Bk. 4, p Bk. 2, p	o. 1066, line o. 645	15	J. G. Lawrence Exhibit D-79				
	(c) Collapse of market value of capital stock:							
20	p p Bk. 2, p Bk. 4, p	 742 1588, line 1589, line 1590, line 702, line 1166, line 1184, line 	19 16 30 28 8	Exhibit P-210 Exhibit D-56 G. C. McDonald Exhibit D-170 F. M. Gaudet				
30	Bk. 5, p	 b. 2221 and b. 2342, line b. 2407, line b. 2185, line b. 751 c. 752 b. 753 b. 711 b. 700 b. 796 	following 7 16	Lord Shaughnessy Sir John Aird Exhibit D-102 Exhibit D-103 Exhibit P-189 Exhibit D-80 Exhibit D-5 Exhibit D-5 Exhibit D-115 J. G. Lawrence				

(d) Allegation that Lord Shaughnessy did not enjoy confidence of the public:

40 Bk. 4, p. 1085, p. 1086 p. 1406, line 35 p. 1408, line 3	J. G. Lawrence J. W. Tyson
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(e) Lord Shaughnessy's salary in Canadian Industrial Alcohol Company Limited:

Bk. 2, p. 703, line 32

Exhibit P-172

(f) Merger:		
Bk. 4, p. 1704, line 30 p. 1731, line 25	F. J. Lash	
p. 1933, line 1 Bk. 4, p. 1089, line 43	J. G. Lawrence	
Bk. 5, p. 2232, line 2 p. 2236, line 23	Lord Shaughnessy	
p. 2239, line 25 Bk. 5, p. 2057, line 2 and p. 2058	Lady Davis	10
(g) Canadian Bank of C	commerce loans:	

Bk. 2, p. 281 and following Exhibits P-129 to P-139

In the Privy Council.

ON APPEAL

FROM THE COURT OF KING'S BENCH (APPEAL SIDE) OF THE PROVINCE OF QUEBEC.

Between:

Lady Davis and Mortimer Barnet Davis,

Appellants,

The Right Honourable Lord Shaughnessy and Alexander M. Reaper,

-AND-

-AND-

The Federation of Jewish Philanthropies of Montreal,

> (Mis-en-cause), Respondents.

CASE OF THE RESPONDENTS Lord Shaughnessy and Alexander M. Reaper

LINKLATERS & PAINES,

2 Bond Court, Walbrook, London, E.C. 4.